

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
W. R. GRACE & CO., <u>et al.</u> , ¹)	Case No. 01-1139 (JKF)
)	Jointly Administered
Debtors.)	
)	Objection Due By: <u>May 21, 2014</u> at 4:00 PM
)	Hearing Date: <u>To be Determined</u>

**APPLICATION OF DELIOTTE & TOUCHE LLP FOR FINAL ALLOWANCE AND
APPROVAL OF COMPENSATION AND EXPENSE REIMBURSEMENT
FOR THE PERIOD FROM FEBRUARY 3, 2003 THROUGH JUNE 30, 2008**

Name of Applicant: Deloitte & Touche LLP ("Deloitte & Touche")

Authorized to Provide Professional Services to: The above-captioned Debtors

Date of Retention: *nunc pro tunc* to February 4, 2003

Entire Period for which Compensation
and Reimbursement is Sought hereunder ("Entire Period"): February 4, 2003 to
June 30, 2008

Amount of Requested Compensation Incurred During the Entire Period
Per Prior Interim Fee Applications ("Requested Compensation"): \$1,813,360.54*

Fee Auditor Adjustments to Requested Compensation
("Fee Adjustments") (\$161.00)

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

<u>Amount of Final Compensation Sought (Requested Compensation less Fee Adjustments) ("Final Compensation"):</u>	<u>\$1,813,199.54</u>
<u>Amount of Expense Reimbursement Sought During the Entire Period per Prior Interim Applications ("Requested Expenses"):</u>	<u>\$92,164.32**</u>
<u>Fee Auditor Adjustments to Requested Expenses ("Expense Adjustments"):</u>	<u>(\$2,703.00)</u>
<u>Amount of Final Expense Reimbursement Sought (Requested Expenses less Expense Adjustments) ("Final Expenses"):</u>	<u>\$89,461.32</u>
<u>Total Amount of Compensation and Expense Reimbursement for Which Final Allowance and Approval is Sought Hereunder (Final Compensation plus Final Expense)</u>	<u>\$1,902,660.86</u>

This is a: monthly interim X final application.

*This amount reflects a reduction of \$23,302.50 in compensation agreed to by the Debtors and Deloitte & Touche, as indicated in the Fourth Interim Application of Deloitte & Touche in these Chapter 11 cases.

**This amount reflects a further voluntary reduction in the amount of \$1,250.89 in expense reimbursement sought hereunder in order to reconcile the difference between Requested Expenses and the summary expense reimbursement calculations reflected on Table 4 hereof ("Expense Reconciliation").

TABLE 1**SUMMARY OF INTERIM FEE APPLICATIONS
INCLUDED IN THE ENTIRE PERIOD**

Application Number	Application Period	Compensation	Expenses	Totals
1st Interim	2/4/03 - 12/31/03	\$651,908.00	\$21,761.00	\$673,669.00
2nd Interim	1/1/04 - 3/31/04	\$151,981.00	\$50.00	\$152,031.00
3rd Interim	4/1/04 - 6/30/04	\$543,118.04	\$1,760.00	\$544,878.04
4th Interim	6/1/07 - 3/31/08	\$401,856.00	\$60,287.13	\$462,143.13
5th Interim	4/1/08 - 5/31/08 and 7/1/04 - 8/31/04*	\$64,497.50	\$8,306.19	\$72,803.69
Sub-Totals		\$1,813,360.54	\$92,164.32	\$1,905,524.86
Less Expense Adjustments			(\$2,703.00)	
Less Fee Adjustments		(\$161.00)		
Final Compensation and Fees Sought Hereunder		\$1,813,199.54	\$89,461.32	<u>\$1,902,660.86</u>

***Reflects additional monthly periods included in the Fifth Interim Fee Application of Deloitte & Touche filed in these Chapter 11 cases that were not included in prior interim fee applications.**

TABLE 2**SUMMARY OF COMPENSATION SOUGHT BY PROFESSIONAL
DURING THE ENTIRE PERIOD**

Name	Position	Hourly Billing Rate	Hours	Total Fees
Bryan Collins	Partner	\$600	262.00	157,200.00
Edmond Landry	Partner	\$415	39.00	16,185.00
Glenn Carrington	Partner	\$600	1.00	600.00
Glenn Covington	Partner	\$600	4.50	2,700.00
Nick Bubnovich	Partner	\$575	46.10	26,507.50
Nick Bubnovich	Partner	\$625	3.50	2,188.00
Tim Tuerff	Partner	\$600	6.60	3,960.00
Ed Sair	Principal	\$600	2.00	1,200.00
Ivan Panitch	Principal	\$600	9.00	5,400.00
Larry Axelrod	Principal	\$600	1.00	600.00
Michele McGuire	Principal	\$600	36.00	21,600.00
Michele McGuire	Principal	\$660	15.50	10,230.00
Michelle Principal	Principal	\$660	53.50	35,310.00
Donald Dixon	Director	\$374	42.50	15,895.00
James Dougherty	Director	\$475	2.00	950.00
Larry Montan	Director	\$710	8.00	5,680.00
Steve Ross	Director	\$258	41.50	3,354.00
Tom Cryan	Director	\$600	1.00	600.00
Alexander Zmoira	Sr. Manager	\$330	8.00	2,640.00
Derrick Sturisky	Sr. Manager	\$330	450.00	148,500.00
Jane Zeis	Sr. Manager	\$390	19.00	7,410.00
Jane Zeis	Sr. Manager	\$425	78.90	33,532.50
Jane Zeis	Sr. Manager	\$500	3.30	1,650.00
John Covington	Sr. Manager	\$515	11.50	5,922.50
John Forest	Sr. Manager	\$515	232.00	119,480.00
John Keenan	Sr. Manager	\$515	4.70	2,420.50
John Keenan	Sr. Manager	\$585	5.00	2,925.00
John Keenan	Sr. Manager	\$600	3.00	1,800.00
Michael Cronin	Sr. Manager	\$330	11.05	3,630.00
Amy Sargent	Manager	\$475	3.00	1,425.00
Adam Mochring	Manager	\$475	0.50	237.50

Melissa Stephanou	Manager	\$400	5.00	2,000.00
Melissa Stephanou	Manager	\$440	278.40	122,471.80
Melissa Stephanou	Manager	\$480	36.50	17,520.00
Melissa Stephanou	Manager	\$580	68.00	39,440.00
Robert Kimbrough	Manager	\$300	575.50	172,650.00
Sandra Allison	Manager	\$258	167.50	31,121.00
Sarah Mahn	Manager	\$475	315.50	149,862.50
Allison Prybyla	Sr. Consultant	\$230	228.00	52,440.00
Allison Prybyla	Sr. Consultant	\$285	35.00	9,975.50
Allison Prybyla	Sr. Consultant	\$390	21.20	8,268.00
Anu Goel	Sr. Consultant	\$390	38.50	15,015.00
Bill O'Connor	Sr. Consultant	\$260	2.50	650.00
Erica Law	Sr. Consultant	\$195	31.50	6,142.50
Fran Meder	Sr. Consultant	\$285	14.60	4,161.00
Fred Levitan	Sr. Consultant	\$290	1.00	290.00
Fred Levitan	Sr. Consultant	\$310	0.80	248.00
Fred Levitan	Sr. Consultant	\$340	4.30	1,462.00
Katie O'Neill	Sr. Consultant	\$200	41.15	8,230.00
Matthew Frank	Sr. Consultant	\$310	24.00	7,440.00
Matthew Frank	Sr. Consultant	\$340	245.50	83,471.00
Matthew Frank	Sr. Consultant	\$350	66.50	23,275.00
Matthew Frank	Sr. Consultant	\$370	47.50	17,575.00
Matthew Frank	Sr. Consultant	\$440	40.50	17,820.00
Tad Dickie	Sr. Consultant	\$258	220.50	54,696.00
Sarah Mangi	Consultant	\$180	101.80	18,324.00
Bill Vawter	Associate	\$230	4.00	920.00
Catherine Sanders	Associate	\$150	2.60	390.00
Darwin Broenen	Associate	\$230	22.00	5,060.00
Del Nogal Guillermo	Associate	\$230	17.50	4,025.00
Guillermo Del Nogal	Associate	\$210	12.00	2,520.00
Guillermo Del Nogal	Associate	\$230	1.00	230.00
Jennifer Chaitkin	Associate	\$150	34.70	5,205.00
Justin Casazza	Associate	\$150	4.40	660.00
Katie Krone	Associate	\$150	24.30	3,645.00
Robin Raley	Associate	\$230	238.45	54,845.50
Robin Raley	Associate	\$250	70.10	17,525.00
Robin Raley	Associate	\$580	0.50	290.00
Robin Raley	Associate	\$240	76.20	18,288.00
Zachary Georgeson	Associate	\$150	22.60	3,390.00

Zachary Georgeson	Associate	\$255	4.80	1,224.00
Kara McClain	Intern	\$100	5.00	500.00
Joshua Outlaw	Intern	\$100	14.50	1,450.00
Carlita Smith	Admin Asst	\$75	1.00	75.00
Carol Washington	Admin Asst	\$75	3.50	263.00
Darla Yager	Admin Asst	\$65	6.70	435.50
Darla Yager	Admin Asst	\$67	3.60	240.60
Deb Chmielewski	Admin Asst	\$65	2.40	156.50
Kathleen Kazemet	Admin Asst	\$67	0.30	20.10
Midori Owaki	Admin Asst	\$75	1.70	128.00
Vinita Chavis	Admin Asst	\$75	12.50	939.00
Subtotal Hourly Fees				\$1,628,706.00
Contingent Fee Services				\$207,957.04
Less: Adjustment for Enterprise Risk Management Services				(\$23,302.50)
Total hours expended, and Final Compensation Sought Hereunder			4,602.25	\$1,813,360.54

Combined Hourly Rate \$394.02

TABLE 3

**SUMMARY OF COMPENSATION SOUGHT BY PROJECT
CATEGORY DURING THE ENTIRE PERIOD**

Project Categories	Total Hours	Total Fees
Customs Audit	1,078.40	\$402,131.50
Customs Audit/FA	217.50	\$83,232.50
Compensation and Benefits Services	662.90	\$183,200.50
National Tax Advisory Services	903.50	\$463,635.00
Work Stream 1: Governance	21.50	\$6,840.00
Work Stream 2: ERM Process	74.50	\$23,100.00
Work Stream 3: Risk Intelligence	7.50	\$2,250.00
Work Stream 4: Project and Capability Support	176.50	\$55,555.00
Phase 1: Overview	472.30	\$147,611.00
Phase 2A - Enterprise Risk Assessment (ERAs)	157.50	\$49,780.00
Phase 2B - Grace Risk Appetite Model	32.00	\$9,930.00
Phase 3 - Recommendations to Improve ERM Capability	27.50	\$8,820.00
Phase I - Project Initiation and Planning	69.00	\$17,802.00
Phase II - Current State Assessment	83.00	\$20,511.00
Phase III - Crisis Management Plan Development	277.00	\$50,568.00
Bankruptcy Administration/Fee Application Preparation	341.65	\$103,739.50
Subtotal Hourly Fees		\$1,628,706.00
Contingent Fee Services		\$207,957.04
Less: Adjustment for Enterprise Risk Management Services		(\$23,302.50)
Total hours expended, and Final Compensation Sought Hereunder	4,602.25	\$1,813,360.54

TABLE 4**EXPENSE REIMBURSEMENT BY CATEGORY FOR EXPENSES INCURRED
DURING THE ENTIRE COMPENSATION PERIOD**

Auto Rental	\$3,312.95
Benchmarking Analysis	\$2,263.00
Compensation Committee Meeting	\$710.00
Customs Audit	\$8,063.45
Customs Audit/F/A	\$6,904.30
Hotel	\$22,898.02
IRS Controversy Issues	\$290.00
Meals	\$5,786.78
Mileage	\$687.78
Miscellaneous	\$6,235.70
Parking	\$1,709.36
Tolls	\$21.00
Travel Expense	\$2,776.00
Conference Calls	\$778.24
Taxi/Car Service	\$2,871.20
Train/Subway/Bus	\$138.50
Summary Sub-Total	<u>\$93,415.21</u>
Less Expense Reconciliation	(\$1,250.89)
Expenses Requested (Per Interim Applications)	<u>\$92,164.32</u>
Less Expense Adjustments	(2703.00)
Final Expenses Sought Hereunder	<u>\$89,461.32</u>

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FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
W. R. GRACE & CO., <u>et al.</u> , ¹)	Case No. 01-1139 (JKF)
)	Jointly Administered
Debtors.)	
)	Objection Due By: May 21, 2014 at 5:00 PM
)	Hearing Date: To be Determined

**APPLICATION OF DELIOTTE & TOUCHE LLP FOR FINAL ALLOWANCE AND
APPROVAL OF COMPENSATION AND EXPENSE REIMBURSEMENT
FOR THE PERIOD FROM FEBRUARY 3, 2003 THROUGH JUNE 30, 2008**

Pursuant to section 330 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the firm of Deloitte & Touche LLP (“Deloitte & Touche”) hereby files this Application (“Final Application”) of Deloitte & Touche LLP for Final Allowance and Approval of Compensation and Expense Reimbursement for the Period from February 4, 2003 through June 30, 2008 (the

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc.), Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc.), E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

“Entire Period”). In support of this Final Application, Deloitte & Touche respectfully represents as follows:

Relief Requested

1. In connection with its performance of Deloitte & Touche Services (as more fully described below) rendered during the Entire Period, Deloitte & Touche hereby seeks that: (a) Deloitte & Touche be granted final allowance and approval of (i) Final Compensation in the amount of \$1,813,199.54, and (ii) Final Expenses in the amount of \$89,461.32 in an aggregate amount totaling \$1,902,821.86 (“Final Compensation and Expenses”) (\$1,813,199.54 + \$89,461.32 = \$1,902,660.86) for reasonable and necessary professional services rendered to Debtors during the Entire Period; (b) Debtors be authorized and directed to pay to Deloitte & Touche the outstanding amount of such Final Compensation and Expenses, including any amounts previously held back by the Court pertaining to Deloitte & Touche Services rendered to the Debtors during the Entire Period; and (c) Deloitte & Touche be granted such other and further relief as this Court deems proper. Deloitte & Touche expended a total of 4,602.25 hours in providing Deloitte & Touche Services. Accordingly, the combined hourly rate for these services is \$394.02 per hour.

Background

2. On April 2, 2001 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code. Pursuant to sections 1107 and 1108 of the Bankruptcy Code, the Debtors operated their businesses and managed their properties and assets as debtors in possession during the pendency of these Chapter 11 cases.

3. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. §§ 157(b)(2).

4. On April 2, 2001, the Court entered its order that the Debtors' Chapter 11 cases be consolidated for procedural purposes only and administered jointly.

5. On February 15, 2014, the Court an order approving the Debtors' plan of reorganization in these Chapter 11 cases, which became effective on February 4, 2014.

The Retention of Deloitte & Touche LLP

6. The initial application of Deloitte & Touche seeking authority to employ and retain Deloitte & Touche as customs services providers, and tax and compensation advisors to the Debtors, and authorizing the provision of the Tax and Advisory Services (as more fully described below) *nunc pro tunc* to February 4, 2003 was entered by the Court on June 17, 2004.

7. On July 19, 2004 the Court entered a supplemental order authorizing the expansion of the scope of services to be provided by Deloitte & Touche to the Debtors in these Chapter 11 cases to include the provision of the Lease Consulting Services (as more fully described below).

8. On January 24, 2008, the Court entered an additional order further authorizing the expansion of the scope of Services to be provided by Deloitte & Touche in these Chapter 11 cases to include the provision of certain Enterprise Risk Management Services, and certain Crisis Management Services (as more fully described below).

9. The Tax and Advisory Services, the Lease Consulting Services, the Enterprise Risk Management Services, and the Crisis Management Services are hereinafter collectively referred to as the "Deloitte & Touche Services".

Description of the Deloitte & Touche Rendered During the Entire Period

10. The Tax and Advisory Services provided to the Debtors by Deloitte & Touche included, without limitation, assisting the Debtors with (a) a focused assessment conducted by the United States Customs Service, and (b) consulting on various corporate and sales tax issues, and analyzing the implications of various inter-company transactions.

11. The Lease Consulting Services provided to the Debtors by Deloitte & Touche included, without limitation, assisting the Debtors with (a) the review of certain of the Debtors' leases and subleases to identify potential amounts owed to the Debtor by certain of its landlords and leasehold tenants (the "Lease Underpayments"), (b) the preparation and delivery to the Debtors of reports on the Lease Underpayments and (c) the recovery of the Lease Underpayments for the Debtors.

12. The Enterprise Risk Management Services, provided to the Debtors by Deloitte & Touche included, without limitation, assisting the Debtors with (a) developing and launching its risk management approach, (b) completing a self-assessment of the Debtors' key risks and developing an overall organizational risk profile, and (c) prioritizing the Debtors' risks and identifying enterprise risk management capability improvement opportunities.

13. The Crisis Management Planning Services, provided to the Debtors by Deloitte & Touche included, without limitation assisting the Debtors with (a) identifying and validating the organizational components of the Debtors' crisis management plan, (b) assisting with the Debtors' existing crisis management process, and (c) identifying, validating, and developing the components of the Debtors' crisis management plan.

14. Deloitte & Touche's records indicate that it provided no services to the Debtors during the period from September 1, 2004 through May 31, 2007, and during the monthly period

of June of 2008. Accordingly, Deloitte & Touche filed no monthly or interim fee applications seeking compensation or expense reimbursement from the Debtors for these periods.

Disinterestedness of Deloitte & Touche, Necessity of Services

15. At all relevant times, Deloitte & Touche has been a disinterested person as that term is defined in section 101(14) of the Bankruptcy Code and has not represented or held an interest adverse to the interest of Debtors.

16. All Deloitte & Touche Services for which compensation is requested by Deloitte & Touche were performed for or on behalf of Debtors and not on behalf of any committee, creditor, or other person.

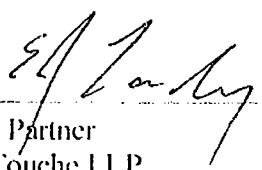
17. During the Entire Period, Deloitte & Touche has received no promises for payment from any source for Deloitte & Touche Services rendered or to be rendered in any capacity whatsoever in connection with Debtors' cases. Deloitte & Touche has no agreement with any non-affiliated entity to share any compensation earned in these Chapter 11 cases.

18. The scope of the Deloitte & Touche Services for which approval and allowance of Final Compensation and Final Expense Reimbursement are sought under this Final Application is more fully described in the monthly fee applications filed with the Court by Deloitte & Touche for the Entire Period. The Deloitte & Touche Services have been necessary and beneficial to Debtors and their estates, and other parties in interest.

WHEREFORE, Deloitte & Touche respectfully requests that the Court enter an order providing that: (a) Deloitte & Touche be granted final allowance and approval of (i) Final Compensation in the amount of \$1,813,199.54, and (ii) Final Expenses in the amount of \$89,461.32 in an aggregate amount totaling \$1,902,821.86 ("Final Compensation and Expenses") (\$1,813,199.54 + \$89,461.32 = \$1,902,660.86) for reasonable and necessary professional services rendered to Debtors during the Entire Period; (b) Debtors be authorized and directed to pay to Deloitte & Touche the outstanding amount of such Final Compensation and Expenses, including any amounts previously held back by the Court pertaining to Deloitte & Touche Services rendered to the Debtors during the Entire Period; and (c) Deloitte & Touche be granted such other and further relief as this Court deems proper.

Dated: April 30, 2014

DELOITTE & TOUCHE LLP



E.J. Landry, Partner
Deloitte & Touche LLP
200 Berkeley Street
Boston, Massachusetts 02116

Telephone: 215-299-5214

Provisional services providers for Debtors and Debtors-in-Possession

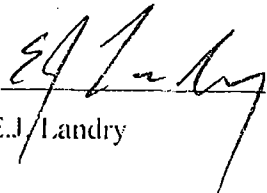
APPENDIX A

VERIFICATION

BOSTON :
:
:
COMMONWEALTH OF MASSACHUSETTS :


E.J. Landry, after being duly sworn according to law, deposes and says:

- a) I am a partner with the applicant professional services firm of Deloitte & Touche LLP.
- b) I have personal knowledge of certain of the services provided by Deloitte & Touche LLP as professional services advisors to the Debtors in these Chapter 11 cases.
- c) I have reviewed the foregoing Final Application to which this verification is attached and the facts set forth therein are true and correct to the best of my knowledge, information and belief.



E.J. Landry

SWORN AND SUBSCRIBED
before me this 30 day of April, 2014



Notary Public
My Commission Expires: 1/28/16